

**CERTIFICATE**

Special District

2019

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

**Reading Benefit Fire District #1**

certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted  
 maximum expenditures for the various funds for the year 2019; and (3) the  
 Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2019		2		
Allocation MVT, RVT, 16/20M Vehicle Tax		3		
Schedule of Transfers		4		
Statement of Indebt. & Lease/Purchase		5		
Fund	K.S.A.			
General	0	6	237,709	232,715 3,516 232,709
Debt Service	10-113			
Capital Outlay Reserve		7	151,141	
		7		
Totals	XXXXXXXXXX		388,850	232,715 3,516 232,709
Budget Summary	8		14071 63,727.007	usage 2,456.667
Neighborhood Revitalization Rebate				County Clerk's Use Only 66,183,674
Resolution required? Notice of the vote to adopt required to be published?			No	Nov. 1, 2018 Total Assessed Valuation

Assisted by:

Joyce Wilson

Address:

105 Jeffery

Olpe, KS 66865

Email:

bujwilson@gmail.com

Attest: \_\_\_\_\_, 2018

*Sammy Grant*  
 County Clerk

*Kevin Sorenson*  
*Michael Sorenson*  
*Henry Sorenson*  
*John Sorenson*  
*Ellen Sorenson*

*Judy Sorenson*  
 341-3025

Governing Body

CPA Summary

LYON COUNTY  
 CLERK'S OFFICE

2018 AUG 15 AM 7 52

RECEIVED

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 227,801
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 227,801

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 16,686	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 181,354	
5b. Personal property 2017	- 197,659	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	21,015	
7. Total valuation adjustment (sum of 4, 5c, 6)	37,701	
8. Total estimated valuation July, 1, 2018	66,183,945	
9. Total valuation less valuation adjustment (8 minus 7)	66,146,244	
10. Factor for increase (7 divided by 9)	0.00057	
11. Amount of increase (10 times 3)	+ \$ 130	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 227,931	
13. Debt service levy in this 2019 budget	0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	227,931	
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021	
16. Consumer Price Index adjustment (3 times 15)	\$ 4,784	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 232,715	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Reading Benefit Fire District #1  
Lyon County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	227,801	3,718	98	299	68	26
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	227,801	3,718	98	299	68	26

County Treas Motor Vehicle Estimate

3,718

County Treas Recreational Vehicle Estimate

98

County Treas 16/20M Vehicle Estimate

299

County Treas Commercial Vehicle Tax Estimate

68

County Treas Watercraft Tax Estimate

26

MVT Factor 0.01632

RVT Factor 0.00043

16/20M Factor 0.00131

Comm Veh Facto 0.00030

Watercraft Facto 0.00011

2019

Reading Benefit Fire District #1  
Lyon County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
General Fund	Capital Outlay	118,130	118,000	116,109	K.S.A. 19-3612c
<b>Totals</b>		118,130	118,000	116,109	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		118,130	118,000	116,109	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

## CPA Summary

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Outlay Reserve	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	20,825	-642	35,032
Receipts:			
Equipment Sales	1,044		
Transfer From:			
General Fund	118,130	118,000	116,109
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>119,174</b>	<b>118,000</b>	<b>116,109</b>
<b>Resources Available:</b>	<b>139,999</b>	<b>117,358</b>	<b>151,141</b>
Expenditures:			
Capital Outlay	57,471	0	98,945
Lease Payments	83,170	82,326	52,196
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>140,641</b>	<b>82,326</b>	<b>151,141</b>
Unencumbered Cash Balance Dec 31	-642	35,032	0
2017/2018/2019 Budget Authority Amount	183,170	128,170	151,141

See Tab B

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

## CPA Summary

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2019

The governing body of  
**Reading Benefit Fire District #1**  
**Lyon County**

will meet on August 12, 2018 at 5:00 PM at Reading Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Reading Fire Station and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	254,037	3.420	239,584	3.561	237,709	232,715	3.516
Debt Service							
Capital Outlay Reserve	140,641		82,326		151,141		
Totals	394,678	3.420	321,910	3.561	388,850	232,715	3.516
Less: Transfers	118,130		118,000		116,109		
Net Expenditures	276,548		203,910		272,741		
Total Tax Levied	224,585		227,801		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	67,962,930		63,979,841		66,183,945		

### Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	130,967
Total	0	0	130,967

\*Tax rates are expressed in mills.

Kevin Sorensen  
President

Page No. 8



County Clerk's Budget Information for 2019 Budget Year  
Osage County values for Lyon County  
READING RURAL FIRE DISTRICT #1-TOTAL

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 13, 2018:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,202,226	0	0	2,202
State Assessed	1,233,126	0		
Severed Minerals	0			
Personal Property	21,315			
Oil & Gas	0			
Total Value	<u>2,456,667</u>	0		

2. Personal Property: 21,315  
(Use this amount on Computation to Determine Limit for 2019 budget, line 5a)

3. Actual tax rates levied for the 2018 budget: (2017 levies)  
SAC Fund Rate

021 READING RURAL FIRE DISTRICT #1-BD	.000
133 READING RURAL FIRE DISTRICT #1-GEN	3.561
225 READING RURAL FIRE DISTRICT #1-NO	.000

Total Levied 3.561

4. Final Assessed Valuation from the November 2017 abstract: 2,289,757

5. 2017 Personal Property: 21,299  
(Use this amount on Computation to Determine Limit for 2019 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:  
Valuation Subject to Rebates 0

8. 2016 average tax delinquency percentage: .000000

9. 2016 delinquency percentage for special assessments: .000000

Date Provided: JUN 13 2018

Provided by:   
Osage County Clerk

County Clerk's Budget Information for 2019 Budget year  
Osage County values for Lyon County  
READING RURAL FIRE DISTRICT #1-TOTAL

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 13, 2018:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,202,226	0	0	2,202
State Assessed	1,233,126	0		
Severed Minerals	0			
Personal Property	21,315			
Oil & Gas	0			
Total Value	<u>2,456,667</u>	0		

2. Personal Property: 21,315  
(Use this amount on Computation to Determine Limit for 2019 budget, line 5a)

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021 READING RURAL FIRE DISTRICT #1-BD	.000
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9. 2016 delinquency percentage for special assessments: .000000

Date Provided: JUN 13 2018

Provided by:   
Osage County Clerk

# AFFIDAVIT OF PUBLICATION

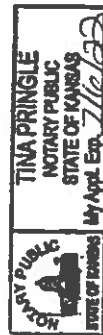
STATE OF KANSAS, LYON COUNTY, ss:

Bettina Shank being first duly sworn, deposes and says: That she is an employee of The Emporia Gazette, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Lyon County, Kansas, with a general paid circulation on a daily basis in Lyon County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Emporia in said County as periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 26th day of July 2018, with no subsequent publications being made.

Subscribed and sworn to by me this 27th day of July 2018.



*Tina Pringle*  
Notary Public

## EXHIBIT A

State of Kansas  
Special District  
2019

### NOTICE OF BUDGET HEARING

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Lyon County

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	Prior Year Actual 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
FUND			
General	Expenditures	Amount	Budget Authority Amount of 2018
	254,027	3,438	254,344
Debt Service			22,709
			333,715
Capital Outlay	145,641		
			13,741
			51,259
			114,407
			27,321
			63,979,841
			64,103,345

#### Outstanding Indebtedness

	2016	2017	2018
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Karla Sorenson  
President